

EXPENSE CLASSIFICATION COMMONLY USED IN 21st CCLC GRANT PROGRAMS

Before submitting 21st CCLC applications ALWAYS contact your Business Manager for guidance and refer to the links below for the most current budget coding information

(Link to further information <http://www.azed.gov/finance/budgets>. See the Chart of Accounts in the USFR for Arizona School Districts or USFRCS for Arizona Charter Schools)

Object Code	Object Name	CLASSROOM Instruction 1000	SCHOOL SITE LEVEL Support Services 2100, 2200, 2600, 2700	ADMINISTRATION Support Services 2300, 2400, 2500, 2900	Operation of Non-Instructional Services 3000
6100	Salaries *6110: Certified salaries, 6150: Classified salaries	Teachers, Coaches, Tutors, Substitute teachers, Teacher's aides (w/students), Reading specialists, Classroom paraprofessionals (Para Pros)	School site program coordinators, Librarians, Counselors, Program evaluators, Psychologists, Social workers, Nurses, Attendance Personell, Record clerks, Bus drivers, Security, Custodians. *2213: Providing substitute teachers (while regular teachers attend trainings)	Project directors (manage multiple school sites), Clerical. Note: Indirect usually covers provision of other district level admin support	Family engagement teachers, Cooks/Food preparers
6200	Employee Benefits	Benefits	Benefits	Benefits	Benefits
6300	Purchased professional & technical services	Contracted teachers, Contracted substitutes (non-employees) who replace employed teachers	Contracted service providers e.g. consultants & evaluators. *6360: Employee training & professional development services incl. registration	*6360: Employee training & professional development services incl. registration	
6400	Purchased property services	Rental of instruction equipment	Utility services, Cleaning services, Repair & maintenance services, Rentals, Other property services	Rental of equipment & vehicles, Other property services	Rentals
6500	Other purchased services	Miscellaneous Services. *6590: Miscellaneous purchased services, *6591 is services purchased from other Arizona districts	Teachers and support services travel (per diem, lodging, mileage), Communication, Student transportation (Incl. Field Trips & Bus Tokens), Student incentives (\$1 or less), Printing & binding, Insurance, Misc. services	Other communication, Postage, Admin travel (per diem, lodging, mileage)	Food service, Travel (per diem, lodging, mileage)
6600	Supplies	General supplies, Books & periodicals, Instructional aids (incl. internet fees, site licenses, & food as an instructional supply). *6737 or 6738 Technology-related hardware & software ¹ , *6731 or 6732 Furniture & Equipment ¹	General supplies (including software). *6650: Supplies-Technology-Related (writable CDs/DVDs, parallel cables, and monitor stands), *6737 or 6738: Technology-related hardware & software ¹ , *6731 or 6732: Furniture & Equipment ¹	General Supplies (including software). *6650: Supplies-Technology-Related-Ex (writable CDs/DVDs, parallel cables, monitor stands), *6737 or 6738: Technology-related hardware & software ¹ , *6731 or 6732: Furniture & Equipment ¹	Family engagement general supplies, Expenses for mandatory student snacks/meals NOT covered by ADE reimbursement
6700	Property	*6739 Technology-related hardware & software ¹ , *6733 Furniture & Equipment ¹	*6739: Technology-related hardware & software ¹ , *6733: Furniture & Equipment ¹	*6737 or 6738: Technology-related hardware & software ¹ , *6731 or 6732: Furniture & Equipment ¹	
6800	Other Expenses		Dues & fees. *6890 Miscellaneous expenditures (Costs associated w/student travel, incl. food, hotel, & student entrance fees. Student dues & fees, club registration) Note: Out of state travel expenditures for students is not allowable.	Misc., Dues & fees	Miscellaneous (e.g. Family engagement literacy teacher)

Footnote 1: Capital Items less than \$5,000 per item can be coded as a supply. Capital Items \$5,000 and above are NOT coded as supplies.

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